

EXHIBIT A



Hynix Semiconductor Inc.

Via Facsimile 978-625-4520 &
Confirmation By Airmail

Hynix Semiconductor Youngdong Bldg
891, Daechi-dong, Kangnam-gu
Seoul, 135-738, Korea
Tel : (82-2)3459-3013
Fax : (82-2)3459-3554/5

December 30, 2002

Mr. Anthony P. Paolillo
Director of Taxes
Getronics Wang Co., LLC
290 Concord Road
Billerica, MA 01821-4130
U. S. A.

Dear Mr. Paolillo:

Your letter dated December 16, 2002 to Mr. H. R Chung was forwarded to me for the response.

First of all, we have not been noticed that our SIMMs License Agreement with Wang Laboratories, Inc was assigned to Getronics Wang Co., LLC. Please provide your formal notice of assignment with the legal status information of your company and Wang Laboratories, Inc.

Second, we heard that Korean and the U.S. competent authorities have reached a mutual agreement that all payments to Wang Laboratories, Inc based on SIMMs License Agreement are sourced in the United States and all of the taxes withheld would be refunded. However, with respect to the actual amount to be refunded, NTS calculated it applying different exchange rates at the time of respective payments. Therefore, the amount you will receive will be lesser than that you mentioned in your letter. For your information, we attach a chart showing difference.

Lastly, please note that, as mentioned in U.S. IRS' letter of October 16, 2002, we understand that this agreement is for the period until present and no interest thereof would be refunded. In that regard, please be advised that we have no basis to follow your request regarding future royalty and the interest.

Please let us know if you have any question.

Very truly yours,

A handwritten signature in black ink, appearing to read "D. S. Chung", written over the typed name.

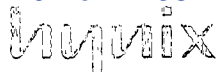
D. S. Chung
Vice President
Intellectual Property Rights

Enclosure.

GW0000000434

HYNIX SEMICONDUCTOR INC
 KOREA/ U.S. COMPETENT AUTHORITY REQUEST
 ROYALTIES REMITTED 1992 - October 2002

Company	Date (Remittance)	Gross Royalty	Wang Calculation Tax withheld (US\$)	Exchange Rate	Hynix Calculation Tax withheld (Won)
Hyundai	93.08.25	\$ 800,000	\$ 129,000	812.30	104,786,700
(Hynix)	95.03.07	\$ 3,987	\$ 643	791.79	509,040
TOTAL		\$ 803,987	\$ 129,643		105,295,740



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891, Daechi-dong, Kangnam-gu
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January 14, 2003

Mr. Anthony P. Paolillo
Director of Taxes
Getronics Wang Co., LLC
290 Concord Road
Billerica, MA 01821-4130
U. S. A.

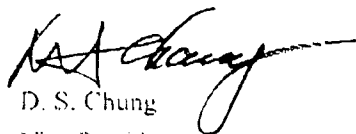
Dear Mr. Paolillo:

We received your letter of January 3, 2003.

Responding to your position on the actual amount to be refunded, we paid our royalty in United States dollars after withholding Korean taxes as required under Sections 6.4 and 6.10 of the SIMM License. Thanks to the agreement between U.S. IRS and Korean NTS, however, you are now to receive those taxes withheld by Korean NTS. Since we serve only as a conduit for the refund of those taxes to Wang, we will refund just as much as our NTS does to us. If this is not acceptable to you, I think you had better contact Korean NTS directly or through U.S. IRS.

We will soon make the tax refund in the manner as we advised you in my previous letter

Very truly yours,



D. S. Chung
Vice President
Intellectual Property Rights

JAN 14 '03 03:39

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GW0000000417



Hynix Semiconductor Inc.

Via Facsimile 978-625-4520

January 18, 2002

Hynix Semiconductor Youngdong Bldg
891, Daechi-dong, Kangnam-gu
Seoul, 135-738, Korea
Tel : (82-2)3459-3013
Fax : (82-2)3459-3554/5

Mr. Anthony P. Paolillo
Director of Taxes
Getronics Wang Co., LLC
290 Concord Road
Billerica, MA 01821-4130
U. S. A.

Dear Mr. Paolillo:

We received your letter of January 14, 2003.

Recently, we also learned that the withholding tax paid by LG Semicon Co., Ltd. would be refunded to Hynix. The attached table shows the total refund to you, but you will find it slightly different from your calculation.

As I already advised you of the actual amount to be refunded, we have no other choice but to remit the same amount that we will receive from NTS. We have same problems with other U.S. companies, but all of them agreed to receive as our NTS refunds to us.

We will remit the refund to your account as we receive all from NTS.

Very truly yours,

A handwritten signature in black ink, appearing to read "D. S. Chung", with a long horizontal flourish extending to the right.

D. S. Chung
Vice President
Intellectual Property Rights



Hynix Semiconductor Inc.

Via Facsimile 978-625-5150 & DHL**February 5, 2003**

Hynix Semiconductor Youngdong Bldg
891, Daechi-dong, Kangnam-gu
Seoul, 135-738, Korea
Tel : (82-2)3459-3013
Fax : (82-2)3459-3554/5

Mr. Anthony P. Paolillo
Director of Taxes
Getronics Wang Co., LLC
290 Concord Road
Billerica, MA 01821-4130
U. S. A.

Dear Mr. Paolillo:

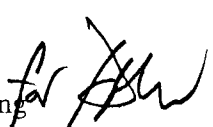
We received your letter of January 29, 2003.

We sent a letter on January 18, 2003, attached hereto, to your fax number 978-625-4520 in response to your letter of January 14, 2003. We have not received your letter of January 17, 2003, which was mentioned in your previous letter, and please resend it.

We plan to make the payment of Korean Won 254,671,278 next week and that would be the whole payment we can make rather than a partial payment.

We also would like an amicable resolution but please understand our position as explained in my previous letter, to which other U.S. companies agreed. In this regard, as suggested in my January 14, 2003 letter, we recommend you to directly contact Korean NTS to resolve this matter.

Very truly yours,

D. S. Chung 
Vice President
Intellectual Property Rights

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